

Appendix G



Petit Manan Point Division
USFWS photo

Property Tax Impact Analysis

- Property Tax Analysis
- Property Tax Impacts
- Assessed Values by Alternative

**Analysis of Property Tax Impacts Resulting from Service Acquisition
(in support of the Draft Comprehensive Conservation Plan and
Environmental Impact Statement)**

Petit Manan National Wildlife Refuge Complex
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The proposed acquisition by the U.S. Fish and Wildlife Service (Service) of Maine coastal islands would have an effect on local property taxes as land is transferred from private taxable ownership to public nontaxable ownership.

To analyze these impacts, the property tax value for all islands proposed for full fee simple acquisition in the Draft Comprehensive Conservation Plan/Environmental Impact Statement (draft CCP/EIS) management alternatives was obtained from respective town municipal records.

The loss of property tax revenues was using information on the assessed value of land and buildings in each potentially-affected community from 2000-2003. The change in a respective town's property tax rate (which reflects the increase in burden on other taxpayers in the town) was then calculated by re-computing the town's mil rate based on the removal of the island from total town valuation and property tax commitment¹.

While this analysis includes only those islands to be acquired in their entirety as a fee simple acquisition; in fact, partial purchase and conservation easements are two other types of acquisition proposed in the draft CCP/EIS. Partial purchase would occur when the Service is not proposing to purchase an entire island. This is proposed on larger islands (>200 acres) where the resource of concern is a high priority bald eagle nest site. Due to the complexity of dealing with multiple landowners, typical on larger islands, and the fact that bald eagle nest sites could be adequately protected with less area, the Service has proposed to purchase only a protective buffer (approximately 125 acres, or 3 mile radius) around bald eagle nest sites. The property tax implications of protecting only an area around the nest sites, rather than the entire island, were not included in this analysis because the details of specific locations and properties affected are not available. As such, it is important to note that the impacts to certain towns may be higher when final decisions are made regarding partial purchases.

The second type of acquisition proposed by the Service on some islands is a conservation easement. The details are provided in the Land Protection Plan, Appendix A of the draft CCP/EIS. Conservation easements allow the Service to purchase development rights or other restrictive covenants without actually purchasing title to the island. The island would remain in private ownership subject to appropriate property taxes.

¹ Data from Maine Revenue Services, Municipal Valuation Statistical Data, various years

Under Federal law, a town which hosts a national wildlife refuge is entitled to annual Refuge Revenue Sharing (RRS) payments. These payments are the greater of 75 cents per acre or 0.75% of market value (here taken to be assessed value for property tax purposes). The exact amount of the annual payment depends on Congressional appropriations, which in recent years have tended to be less than the amount to fully fund the authorized level of payments. In fiscal year 2002 (FY02), actual payments were 51.89% of authorized levels. We included the benefits to towns from RRS payments in our analysis.

Property Tax Impacts- Draft CCP/EIS Alternative A

Table G-1 shows how we estimated gross and net property tax losses for respective towns resulting from Service acquisition of privately-owned islands proposed in Alternative A. Net property tax losses were determined after including the estimated RRS Payments (at both full and appropriated funding levels). Table G-1 also estimates the percentage increase in mil rates for each town from implementing Alternative A.

Overall, the property tax impacts are quite small. If all islands proposed in Alternative A are acquired by the Service, property taxes would rise in the affected towns by approximately \$31,000 an average of 0.04% assuming RRS payments at the FY02 level. The town with the largest impact would be Matinicus Isle Plantation, which would see a 3.5% increase in its mil rate, with the actual loss in this town only slightly less than \$3,500.

Table G-1 Property Tax Impacts from Acquisition of Privately Owned, Non-Eagle Site Islands in Alternative A
(See Attachment 1 for data on islands in each town.)

County	Town	Number of Islands	Tax Assessed Values	Gross Tax Loss	Refuge Revenue Sharing (RRS) Payments	52% of RRS Payments	Tax Loss Net of 52% RRS Payments	% Increase in Property Tax Net of RRS Payments (mill rate)
Cumberland	Cape Elizabeth	1	\$36,400	\$739	\$273	\$142	\$597	0.00%
	Harpswell	2	\$180,800	\$1,946	\$1,356	\$704	\$1,242	0.02%
Cumberland Total		3	\$217,200	\$2,685	\$1,629	\$845	\$1,840	0.01%
	Brooklin	1	\$188,100	\$2,006	\$1,411	\$732	\$1,274	0.09%
	Brooksville	1	\$149,000	\$1,133	\$1,118	\$580	\$554	0.05%
	Deer Isle	2	\$79,100	\$1,147	\$593	\$308	\$839	0.04%
	Gouldsboro	1	\$73,200	\$1,005	\$549	\$285	\$720	0.04%
	Stonington	1	\$11,400	\$192	\$86	\$44	\$147	0.01%
	Swans Island	1	\$42,500	\$702	\$319	\$165	\$536	0.07%
Hancock Total		7	\$543,300	\$6,185	\$4,075	\$2,114	\$4,071	0.04%
Knox	Friendship	1	\$185,500	\$2,025	\$1,391	\$722	\$1,304	0.11%
	Matinicus Isle	4	\$585,860	\$5,740	\$4,394	\$2,280	\$3,460	3.44%
	ME Unor Terr	2	\$416,140	\$2,771	\$3,121	\$1,620	\$1,152	0.19%
	North Haven	1	\$10,500	\$118	\$79	\$41	\$78	0.00%
	Rockport	1	\$27,120	\$396	\$203	\$106	\$290	0.00%
Knox Total		9	\$1,225,120	\$11,051	\$9,188	\$4,768	\$6,283	0.06%
Lincoln	Boothbay	1	\$1,973,500	\$21,422	\$14,801	\$7,680	\$13,741	0.32%
	Bristol	1	\$16,500	\$147	\$124	\$64	\$83	0.00%
Lincoln Total		2	\$1,990,000	\$21,569	\$14,925	\$7,745	\$13,824	0.17%
Washington	Addison	4	\$122,600	\$2,028	\$920	\$477	\$1,551	0.17%
	Eastport	1	\$16,000	\$424	\$120	\$62	\$362	0.02%
	Steuben	1	\$20,000	\$466	\$150	\$78	\$388	0.04%
Washington Total		6	\$158,600	\$2,918	\$1,190	\$617	\$2,301	0.07%
York	Biddeford	1	\$173,800	\$3,516	\$1,304	\$676	\$2,839	0.01%
	Saco	1	\$3,500	\$74	\$26	\$14	\$60	0.00%
York Total		2	\$177,300	\$3,589	\$1,330	\$690	\$2,899	0.01%
Grand Total		29	\$4,311,520	\$47,997	\$32,337	\$16,779	\$31,218	0.04%

Property Tax Impacts- Draft CCP/EIS Alternative B.

Table G-2 shows how we estimated gross and net property tax losses for respective towns resulting from Service acquisition of privately-owned islands proposed in Alternative B (The Service's Preferred Alternative). Net property tax losses were determined after including the estimated RRS Payments (at both full and appropriated funding levels). Table G-2 also estimates the percentage increase in mil rates for each town from implementing Alternative B.

Overall, the property tax impacts are small. If all islands proposed in Alternative B are acquired by the Service, property taxes would rise in the affected towns by approximately \$130,000, an average of 0.05% assuming RRS payments at the FY02 level. The town with the largest absolute reduction in taxes would be Kittery at \$30,738; however, the Town of Frenchboro would be the most affected in proportional terms. Data on assessed value was available for only two of the three islands proposed for acquisition in Frenchboro. If these islands are acquired, there would be an estimated increase of 9% in Frenchboro's mil rate, with total taxes lost at \$6,294 after RRS payments. The increase in the mil rate for Frenchboro would be larger if all three islands are acquired.

Table G-2 Property Tax Impacts from Acquisition of Privately Owned, Non-Eagle Site Islands in Alternative B
(See Attachment 1 for data on islands in each town)

County	Town	Number of Islands	Tax Assessed Values	Gross Tax Loss	Refuge Revenue Sharing (RRS) Payments	52% of RRS Payments	Tax Loss Net of 52% RRS Payments	% Increase in Property Tax Net of RRS Payments (mill rate)
Cumberland	Cape Elizabeth	1	\$36,400	\$739	\$273	\$142	\$597	0.00%
	Harpswell	4	\$547,100	\$5,889	\$4,103	\$2,129	\$3,760	0.06%
	Portland	1	\$436,800	\$10,484	\$3,276	\$1,700	\$8,785	0.01%
	Yarmouth	1	\$131,300	\$2,863	\$985	\$511	\$2,352	0.02%
Cumberland Total		7	\$1,151,600	\$19,976	\$8,637	\$4,482	\$15,494	0.01%
Hancock	Bar Harbor	2	\$124,600	\$1,790	\$935	\$485	\$1,305	0.02%
	Brooklin	1	\$188,100	\$2,006	\$1,411	\$732	\$1,274	0.09%
	Brooksville	1	\$149,000	\$1,133	\$1,118	\$580	\$554	0.05%
	Deer Isle	6	\$586,970	\$8,524	\$4,415	\$2,291	\$6,233	0.26%
	Franklin	1	\$61,000	\$855	\$458	\$237	\$617	0.07%
	Frenchboro	3	\$546,500	\$8,420	\$4,099	\$2,127	\$6,294	9.04%
	Gouldsboro	2	\$151,200	\$2,076	\$1,134	\$588	\$1,487	0.08%
	Sorrento	1	\$95,100	\$858	\$713	\$370	\$488	0.12%
	Stonington	3	\$147,000	\$990	\$1,103	\$572	\$418	0.02%
	Swans Island	4	\$181,500	\$3,001	\$1,361	\$706	\$2,295	0.28%
Hancock Total		24	\$2,230,970	\$29,652	\$16,745	\$8,689	\$20,963	0.11%
Knox	Friendship	3	\$256,100	\$2,795	\$1,921	\$997	\$1,799	0.15%
	Isle Au Haut	1		\$0	\$43	\$22	-\$22	-0.01%
	Matinicus Isle	5	\$593,360	\$5,811	\$4,450	\$2,309	\$3,501	3.48%
	ME Unor Terr	3	\$429,640	\$2,861	\$3,222	\$1,672	\$1,189	0.20%
	Muscle Ridge	1	\$224,620	\$1,586	\$1,685	\$874	\$712	1.67%
	North Haven	1	\$10,500	\$118	\$79	\$41	\$78	0.00%
	Rockport	1	\$27,120	\$396	\$203	\$106	\$290	0.00%
	St. George	4	\$144,900	\$1,754	\$1,087	\$564	\$1,190	0.03%
	Vinalhaven	2	\$47,100	\$565	\$353	\$183	\$382	0.02%
Knox Total		21	\$1,733,340	\$15,886	\$13,043	\$6,768	\$9,119	0.06%

Appendix G – Property Tax Analysis

County	Town	Number of Islands	Tax Assessed Values	Gross Tax Loss	Refuge Revenue Sharing (RRS) Payments	52% of RRS Payments	Tax Loss Net of 52% RRS Payments	% Increase in Property Tax Net of RRS Payments (mill rate)
Lincoln	Boothbay	1	\$1,973,500	\$21,422	\$14,801	\$7,680	\$13,741	0.32%
	Boothbay Harbor	1	\$1,749,100	\$21,854	\$13,118	\$6,807	\$15,047	0.36%
	Bristol	1	\$16,500	\$147	\$124	\$64	\$83	0.00%
	Damariscotta	1	\$73,600	\$1,244	\$552	\$286	\$958	0.03%
Lincoln Total		4	\$3,812,700	\$44,667	\$28,596	\$14,839	\$29,828	0.20%
Sagadahoc	Topsham	1	\$4,000	\$71	\$30	\$16	\$56	0.00%
Sagadahoc Total		3	\$4,000	\$71	\$79	\$41	\$30	0.00%
Waldo	Islesboro	1	\$113,750	\$1,183	\$853	\$443	\$741	0.03%
Waldo Total		1	\$113,750	\$1,183	\$853	\$443	\$741	0.03%
Washington	Addison	5	\$127,400	\$2,107	\$956	\$496	\$1,612	0.18%
	Beals	3	\$356,800	\$5,930	\$2,676	\$1,389	\$4,542	1.22%
	Cutler	1	\$54,474	\$861	\$409	\$212	\$649	0.22%
	Eastport	1	\$16,000	\$424	\$120	\$62	\$362	0.02%
	Harrington	2	\$347,850	\$7,246	\$2,609	\$1,354	\$5,893	0.79%
	Jonesport	1	\$10,300	\$210	\$77	\$40	\$170	0.02%
	Milbridge	1	\$319,820	\$7,306	\$2,399	\$1,245	\$6,061	0.53%
	Rocque Bluffs	3	\$121,356	\$1,262	\$910	\$472	\$790	0.38%
	Steuben	3	\$68,000	\$466	\$511	\$265	\$201	0.02%
Washington Total		20	\$1,422,000	\$25,813	\$10,666	\$5,535	\$20,278	0.28%
York	Biddeford	1	\$173,800	\$3,516	\$1,304	\$676	\$2,839	0.01%
	Kennebunkport	1	\$4,800	\$64	\$36	\$19	\$46	0.00%
	Kittery	1	\$2,265,900	\$39,556	\$16,994	\$8,818	\$30,738	0.26%
	Saco	1	\$3,500	\$74	\$26	\$14	\$60	0.00%
York Total		4	\$2,448,000	\$43,210	\$18,360	\$9,527	\$33,683	0.06%
Grand Total		84	\$12,916,360	\$180,459	\$96,979	\$50,322	\$130,136	0.05%

Property Tax Impacts- Draft CCP/EIS Alternative C

Table G-3 shows how we estimated gross and net property tax losses for respective towns resulting from Service acquisition of privately-owned islands proposed in Alternative C. Net property tax losses were determined after including the estimated RRS Payments (at both full and appropriated funding levels). Table G-3 also estimates the percentage increase in mil rates for each town from implementing Alternative C.

Overall, the property tax impacts are relatively small for the region. If all islands proposed in Alternative C are acquired by the Service, property taxes would rise in the affected towns by approximately \$225,000, an average of 0.08% assuming RRS payments at the FY02 level. Similar to Alternative B, the town with the largest absolute reduction in taxes would be Kittery at \$30,738, with the Town of Frenchboro the most affected in proportional terms. Data on assessed value was available for only two of the three islands proposed for acquisition in Frenchboro. If these islands are acquired, there would be an estimated increase of 9.36% in Frenchboro's mil rate, with total taxes lost at \$6,517 after RRS payments. The increase in the mil rate for Frenchboro would be larger if all three islands are acquired.

Table G-3 Property Tax Impacts from Acquisition of Privately Owned, Non-Eagle Site Islands in Alternative C
(See Attachment 1 for data on islands in each town.)

County	Town	Number of Islands	Tax Assessed Values	Gross Tax Loss	Refuge Revenue Sharing (RRS) Payments	52% of RRS Payments	Tax Loss Net of 52% RRS Payments	% Increase in Property Tax Net of RRS Payments (mill rate)
Cumberland	Cape Elizabeth	1	\$36,400	\$739	\$273	\$142	\$597	0.00%
	Freeport	2	\$359,900	\$6,876	\$2,699	\$1,401	\$5,475	0.04%
	Harpswell	4	\$547,100	\$5,889	\$4,103	\$2,129	\$3,760	0.06%
	Portland	1	\$436,800	\$10,484	\$3,276	\$1,700	\$8,785	0.01%
	Yarmouth	1	\$131,300	\$2,863	\$985	\$511	\$2,352	0.02%
	Cumberland Total	9	\$1,511,500	\$26,851	\$11,336	\$5,882	\$20,969	0.02%
Hancock	Bar Harbor	3	\$181,200	\$2,602	\$1,359	\$705	\$1,897	0.02%
	Brooklin	1	\$188,100	\$2,006	\$1,411	\$732	\$1,274	0.09%
	Brooksville	2	\$161,100	\$1,225	\$1,208	\$627	\$598	0.05%
	Deer Isle	8	\$1,005,700	\$14,608	\$7,555	\$3,920	\$10,688	0.45%
	Franklin	1	\$61,000	\$855	\$458	\$237	\$617	0.07%
	Frenchboro	4	\$568,500	\$8,730	\$4,264	\$2,212	\$6,517	9.36%
	Gouldsboro	4	\$1,512,000	\$16,368	\$11,340	\$5,884	\$10,484	0.58%
	Hancock	1	\$22,900	\$231	\$172	\$89	\$142	0.01%
	Sorrento	3	\$2,755,100	\$27,504	\$20,663	\$10,722	\$16,782	2.19%
	Stonington	3	\$147,000	\$990	\$1,103	\$572	\$418	0.02%
	Swans Island	4	\$181,500	\$3,001	\$1,361	\$706	\$2,295	0.28%
	Winter Harbor	1	\$636,500	\$7,783	\$4,774	\$2,477	\$5,306	0.73%
Hancock Total		35	\$7,420,600	\$85,904	\$55,667	\$28,886	\$57,018	0.26%
Kennebec	Gardiner	1	\$1,800	\$38	\$14	\$7	\$31	0.00%
Kennebec Total		1	\$1,800	\$38	\$14	\$7	\$31	0.00%
Knox	Camden	1	\$989,300	\$15,985	\$7,420	\$3,850	\$10,049	0.11%

Appendix G – Property Tax Analysis

County	Town	Number of Islands	Tax Assessed Values	Gross Tax Loss	Refuge Revenue Sharing (RRS) Payments	52% of RRS Payments	Tax Loss Net of 52% RRS Payments	% Increase in Property Tax Net of RRS Payments (mill rate)
Knox	Friendship	3	\$256,100	\$2,795	\$1,921	\$997	\$1,799	0.15%
	Isle Au Haut	1		\$0	\$43	\$22	-\$22	-0.01%
	Matinicus Isle	5	\$593,360	\$5,811	\$4,450	\$2,309	\$3,501	3.48%
	ME Unor Terr	3	\$429,640	\$2,861	\$3,222	\$1,672	\$1,189	0.20%
	Muscle Ridge	1	\$224,620	\$1,586	\$1,685	\$874	\$712	1.67%
	North Haven	1	\$10,500	\$118	\$79	\$41	\$78	0.00%
	Owls Head	1	\$315,000	\$4,452	\$2,363	\$1,226	\$3,226	0.17%
	Rockport	1	\$27,120	\$396	\$203	\$106	\$290	0.00%
	St. George	4	\$144,900	\$1,754	\$1,087	\$564	\$1,190	0.03%
	Vinalhaven	6	\$696,300	\$8,364	\$5,222	\$2,710	\$5,654	0.26%
Knox Total		27	\$3,686,840	\$44,122	\$27,694	\$14,370	\$27,666	0.10%
Lincoln	Boothbay	1	\$1,973,500	\$21,422	\$14,801	\$7,680	\$13,741	0.32%
	Boothbay Harbor	1	\$1,749,100	\$21,854	\$13,118	\$6,807	\$15,047	0.36%
	Bristol	1	\$16,500	\$147	\$124	\$64	\$83	0.00%
	Damariscotta	1	\$73,600	\$1,244	\$552	\$286	\$958	0.03%
	Southport	1	\$367,800	\$2,462	\$2,759	\$1,431	\$1,030	0.08%
Lincoln Total		5	\$4,180,500	\$47,129	\$31,355	\$16,270	\$30,859	0.19%
Sagadahoc	Bath	2	\$109,800	\$2,306	\$824	\$427	\$1,879	0.02%
	Topsham	1	\$4,000	\$71	\$30	\$16	\$56	0.00%
	Woolwich	2	\$187,700	\$1,697	\$1,408	\$730	\$967	0.04%
Sagadahoc Total	5	\$301,500	\$4,075	\$2,310	\$1,199	\$2,876	0.01%	
Waldo	Islesboro	1	\$113,750	\$1,183	\$853	\$443	\$741	0.03%
Waldo Total		1	\$113,750	\$1,183	\$853	\$443	\$741	0.03%
Washington	Addison	10	\$924,800	\$11,537	\$5,221	\$2,709	\$8,828	0.98%
	Beals	6	\$417,955	\$6,940	\$3,135	\$1,627	\$5,314	1.43%
	Cutler	2	\$158,490	\$2,508	\$1,189	\$617	\$1,891	0.65%
	Eastport	3	\$402,400	\$9,227	\$3,018	\$1,566	\$7,661	0.47%
	Harrington	4	\$694,100	\$7,350	\$5,206	\$2,701	\$4,649	0.62%
	Jonesport	5	\$808,510	\$16,588	\$6,064	\$3,147	\$13,441	1.25%
	Machiasport	1	\$198,700	\$3,151	\$1,490	\$773	\$2,377	0.39%
	ME Unor Terr	2	\$60,000	\$544	\$450	\$234	\$310	N/A
	Milbridge	2	\$2,058,675	\$7,306	\$2,399	\$1,245	\$6,061	0.53%
	Pembroke	2	\$54,900	\$890	\$412	\$214	\$677	0.12%
	Rocque Bluffs	3	\$121,356	\$1,262	\$910	\$472	\$790	0.38%
	Steuben	4	\$89,000	\$466	\$668	\$347	\$119	0.01%
	Machias	1	\$53,200	\$1,059	\$399	\$207	\$852	0.05%
Washington Total	45	\$6,042,086	\$68,828	\$30,560	\$15,858	\$52,971	0.52%	
York	Biddeford	1	\$173,800	\$3,516	\$1,304	\$676	\$2,839	0.01%
	Kennebunkport	1	\$4,800	\$64	\$36	\$19	\$46	0.00%
	Kittery	1	\$2,265,900	\$39,556	\$16,994	\$8,818	\$30,738	0.26%
	Saco	1	\$3,500	\$74	\$26	\$14	\$60	0.00%
York Total		4	\$2,448,000	\$43,210	\$18,360	\$9,527	\$33,683	0.06%
Grand Total		132	\$25,706,576	\$321,341	\$178,149	\$92,441	\$226,814	0.08%

ATTACHMENT 1 List of Islands and Assessed Values by Alternative and County and TownIntroduction

Property tax values were obtained from municipal records either by phone or by in-person inspection of tax records.

“CI-REG” in the tables below refers to the Coastal Island Registry Number, a unique identifier for islands given by the State of Maine Planning Office.

Bald eagle nesting islands larger than 200 acres were excluded from the tax analysis as described in the preceding narrative. These excluded islands are presented by alternative in Tables 2B and 2C below. No islands are excluded in Alternative A. An “N/A” in Tables 1A, 1B, and 1C below indicate that no information was available from the town, or the town records listed the island as having no value.

The following table shows the islands for which no property tax loss estimates were made:

Islands with No Property Tax Impact Calculations

Eagle Islands over 200 Acres		
Town	Island Name	CI-REG
Cranberry Isles	Great Cranberry	59-270
	Little Cranberry	59-313
Hancock	Hills Cove I	59-087
Isle Au Haut	Isle Au Haut	63-230
Islesboro	Islesboro	77-012
Mt. Desert	Bartlett I	59-240
Swans Island	Swans	59-413
Verona	Verona	59-570
Vinalhaven	Vinalhaven	63-160
	Penobscot I	63-093

Islands Determined to be in Public/Non Profit Ownership		
Town	Island Name	CI-REG
Blue Hill	Conary Nub	59-137
Georgetown	Seguin I	73-320

Islands with Missing Valuation Data		
Town	Island Name	CI-REG
Deer Isle	Current I	59-849
	Inner Porcupine I	59-799
	Outer Porcupine I	59-800
Hancock	Hills Cove I	59-087
Isle Au Haut	Fog I	63-264
Rocque Bluffs	Hope I	79-393
South Bristol	Thread of Life	65-258
Steuben	Bald RK	59-036

Table 1A: Alternative A Island Assessed Values

				Land & Building
County	Town	Island Name	Ci-Reg	Value
Cumberland	Cape Elizabeth	Ram I	55-521	\$36,400
	Harpswell	LT Whaleboat I	55-282	\$174,800
		Turnip I	55-427	\$6,000
Cumberland Total				\$217,200
	Brooklin	Mahoney I	59-933	\$188,100
	Brooksville	Spectacle I	59-673	\$149,000
	Deer Isle	Compass I	59-790	\$17,500
		Western I	59-675	\$61,600
	Gouldsboro	Sally I	59-037	\$73,200
	Stonington	Scraggy I	59-836	\$11,400
	Swans Island	Gooseberry I	59-398	\$42,500
	Hancock Total			
Knox	Friendship	Harbor I	63-701	\$185,500
	Matinicus Isle	LT Green I	63-418	\$19,560
			63-654	\$58,800
		Two Bush I	63-901	\$17,500
		Wooden Ball I	63-917	\$490,000
	ME Unor Terr	Large Green I	63-655	\$406,640
		Oak	63-421	\$9,500
	North Haven	Mouse I	63-330	\$10,500
	Rockport	Ram I	63-323	\$27,120
Knox Total				\$1,225,120
Lincoln	Boothbay	Damariscove I	65-280	\$1,973,500
	Bristol	Haddock	65-200	\$16,500
Lincoln Total				\$1,990,000
Washington	Addison	Big Nash I/Cone	79-626	\$22,400
		Flat	79-621	\$8,500
		Nash	79-627	\$90,700
		The Ladle	79-632	\$1,000
	Eastport	Spectacle I	79-132	\$16,000
	Steuben	Eastern I	79-843	\$20,000
Washington Total				\$158,600
York	Biddeford	Wood	81-015	\$173,800
	Saco	Eagle I	81-010	\$3,500
York Total				\$177,300

Table 1B: Alternative B (The Service's Preferred Alternative) Island Assessed Values

County	Town	Island Name	Ci-Reg	Land & Building Value
Cumberland	Cape Elizabeth	Ram I	55-521	\$36,400
	Harpswell	Lt Whaleboat (SE)	55-283	\$67,300
		LT Whaleboat I	55-282	\$174,800
		Ragged I	55-626	\$299,000
		Turnip I	55-427	\$6,000
	Portland	House I	55-381	\$436,800
	Yarmouth	Lanes I	55-200	\$131,300
Cumberland Total				\$1,151,600
Hancock	Bar Harbor	Black	59-132	\$104,200
		The Twinnies (S)	59-161	\$8,325
		Twinnies (N)	59-160	\$20,400
	Blue Hill	Conary Nub	59-137	Public
	Brooklin	Mahoney I	59-933	\$188,100
	Brooksville	Spectacle I	59-673	\$149,000
	Deer Isle	Bear I	59-925	\$334,870
		Compass I	59-790	\$17,500
		Inner Porcupine I	59-799	N/A
		LT Sprucehead	59-772	\$173,000
		Outer Porcupine I	59-800	N/A
		Western I	59-675	\$61,600
	Franklin	Buckskin I	59-110	\$61,000
	Frenchboro	Crow I	59-448	\$53,000
		Harbor I	59-450	N/A
		Pond I	59-347	\$493,500
	Gouldsboro	Sally I	59-037	\$73,200
		Sheep I	59-039	\$78,000
	Sorrento	Bean I	59-190	\$95,100
	Stonington	Eastern Mark	59-956	\$47,500
		Scraggy I	59-836	\$11,400
		Shingle	59-959	\$88,100
	Swans Island	East Sister	59-447	\$128,000
		Gooseberry I	59-398	\$42,500
		Johns I	59-351	N/A
		Three Bush I	59-980	\$11,000
Hancock Total				\$2,239,295
Knox	Friendship	Harbor I	63-701	\$185,500
		Ram I	63-731	\$3,600
		Sand Island	63-370	\$67,000
	Isle Au Haut	Fog I	63-264	N/A
	Matinicus Isle	Little Hurricane	63-626	\$7,500
		LT Green I	63-418	\$19,560
			63-654	\$58,800
		Two Bush I	63-901	\$17,500
		Wooden Ball I	63-917	\$490,000
	ME Unor Terr	Crow I	63-651	\$13,500
		Large Green I	63-655	\$406,640
		Oak	63-421	\$9,500
	Muscle Ridge	Graffam I	63-634	\$224,620
	North Haven	Mouse I	63-330	\$10,500
	Rockport	Ram I	63-323	\$27,120

Table 1B: Alternative B (The Service's Preferred Alternative) Island Assessed Values

County	Town	Island Name	Ci-Reg	Land & Building Value
	St. George	Bar I	63-802	\$66,900
		Hart I	63-833	\$89,400
		The Brothers (C)	63-580	\$26,000
		The Brothers (N)	63-579	\$26,000
		The Brothers (S)	63-581	\$26,000
	Vinalhaven	Crane I (S)	63-505	\$37,700
		Green Ledge	63-135	\$9,400
Knox Total				\$1,822,740
Lincoln	Boothbay	Damariscove I	65-280	\$1,973,500
	Boothbay Harbor	Fisherman	65-274	\$1,749,100
	Bristol	Haddock	65-200	\$16,500
	Damariscotta	Hog I	65-109	\$73,600
	South Bristol	Thread of Life	65-258	N/A
Lincoln Total				\$3,812,700
Sagadahoc	Georgetown	Seguin I	73-320	Non-profit Ownership
	Phippsburg	Fuller RK	73-308	N/A
	Topsham	Freyee I (W)	73-030	\$4,000
Sagadahoc Total				\$4,000
Waldo	Islesboro	Ram I	77-045	\$113,750
Waldo Total				\$113,750
Washington	Addison	Big Nash I/Cone	79-626	\$22,400
		Duck Ledge I	79-412	\$4,800
		Flat	79-621	\$8,500
		Nash	79-627	\$90,700
		The Ladle	79-632	\$1,000
	Beals	Big Ram I	79-601	\$126,000
		Fisherman	79-694	\$204,000
		Outer Ram I	79-602	\$26,800
	Cutler	Cape Wash I	79-297	\$54,474
	Eastport	Spectacle I	79-132	\$16,000
	Harrington	Jordans Delight	79-922	\$283,100
		Strout I	79-763	\$149,800
		Trafton I	79-909	\$198,050
	Jonesport	Sheep I	79-514	\$10,300
	Milbridge	Pinkham I	79-787	\$319,820
	Rocque Bluffs	Fellows I	79-464	\$105,315
		Hope I	79-393	N/A
		LT Ram I	79-462	\$16,041
	Steuben	Bald RK	59-036	N/A
		Eastern I	79-843	\$20,000
		Sheep I	79-835	\$48,000
Washington Total				\$1,705,100
York	Biddeford	Wood	81-015	\$173,800
	Kennebunkport	Folly I	81-101	\$4,800
	Kittery	Appledore I	81-191	\$2,265,900
		Duck I	81-181	\$25,100
	Saco	Eagle I	81-010	\$3,500
York Total				\$2,473,100

Table 1C: Alternative C Island Assessed Values

County	Town	Island Name	Ci-Reg	Land & Building Value
Cumberland	Cape Elizabeth	Ram I	55-521	\$36,400
	Freeport	Sow and Pigs	55-245	\$152,800
		Williams I	55-295	\$207,100
	Harpswell	Lt Whaleboat (SE)	55-283	\$67,300
		LT Whaleboat I	55-282	\$174,800
		Ragged I	55-626	\$299,000
		Turnip I	55-427	\$6,000
	Portland	House I	55-381	\$436,800
	Yarmouth	Lanes I	55-200	\$131,300
Cumberland Total				\$1,511,500
Hancock	Bar Harbor	Black	59-132	\$104,200
		Jed I	59-136	\$56,600
		Twinnies (N)	59-160	\$20,400
	Blue Hill	Conary Nub	59-137	Public Ownership
	Brooklin	Mahoney I	59-933	\$188,100
	Brooksville	Bear Head I	59-596	\$12,100
		Spectacle I	59-673	\$149,000
	Cranberry Isles	Great Cranberry	59-270	Eagle Island > 200
		Little Cranberry	59-313	Eagle Island > 200
	Deer Isle	Beach I	59-687	\$376,230
		Bear I	59-925	\$334,870
		Compass I	59-790	\$17,500
		Current I	59-849	\$42,500
		Inner Porcupine I	59-799	N/A
		LT Sprucehead	59-772	\$173,000
		Outer Porcupine I	59-800	N/A
		Western I	59-675	\$61,600
	Franklin	Buckskin I	59-110	\$61,000
	Frenchboro	Crow I	59-448	\$53,000
		Harbor I	59-450	N/A
		LT Black I	59-443	\$22,000
		Pond I	59-347	\$493,500
	Gouldsboro	Porcupine I	59-198	\$121,300
		Sally I	59-037	\$73,200
		Sheep I	59-039	\$78,000
		Stave	59-180	\$1,239,500
	Hancock	Kilkenny Cove I	59-089	\$22,900
	Mt. Desert	Bartlett I	59-240	Eagle Island > 200
	Sorrento	Bean I	59-190	\$95,100
		Calf I	59-177	\$541,000
		Treasure I	59-170	\$2,119,000
	Stonington	Eastern Mark	59-956	\$47,500
		Scraggy I	59-836	\$11,400
		Shingle	59-959	\$88,100
	Swans Island	East Sister	59-447	\$128,000
		Gooseberry I	59-398	\$42,500
		Johns I	59-351	N/A
		Swans	59-413	Eagle Island > 200
		Three Bush I	59-980	\$11,000
	Verona	Verona	59-570	Eagle Island > 200
	Winter Harbor	Ironbound I	59-182	\$636,500
Hancock Total				\$7,420,600

Table 1C: Alternative C Island Assessed Values

County	Town	Island Name	Ci-Reg	Land & Building Value
Kennebec	Gardiner	Nehumkeag I	61-002	\$1,800
Kennebec Total				\$1,800
Knox	Camden	Curtis I	63-313	\$989,300
	Friendship	Harbor I	63-701	\$185,500
		Ram I	63-731	\$3,600
		Sand Island	63-370	\$67,000
	Isle Au Haut	Fog I	63-264	N/A
		Isle Au Haut	63-230	Eagle Island > 200
	Matinicus Isle	Little Hurricane	63-626	\$7,500
		LT Green I	63-418	\$19,560
			63-654	\$58,800
		Two Bush I	63-901	\$17,500
		Wooden Ball I	63-917	\$490,000
	ME Unor Terr	Crow I	63-651	\$13,500
		Large Green I	63-655	\$406,640
		Oak	63-421	\$9,500
	Muscle Ridge	Graffam I	63-634	\$224,620
	North Haven	Mouse I	63-330	\$10,500
	Owls Head	Sheep I	63-393	\$315,000
	Rockport	Ram I	63-323	\$27,120
	St. George	Bar I	63-802	\$66,900
		The Brothers (C)	63-580	\$26,000
		The Brothers (N)	63-579	\$26,000
		The Brothers (S)	63-581	\$26,000
	Vinalhaven	Bluff Head	63-079	\$96,400
		Crane I (N)*	63-501	\$253,200
		Crane I (S)	63-505	\$37,700
		Green Ledge	63-135	\$9,400
		Neck I	63-081	\$180,700
		Penobscot I (Eagle site)	63-093	\$530,500
		Spectacle I	63-503	\$118,900
		Vinalhaven	63-160	Eagle Island > 200
Knox Total				\$4,217,340
Lincoln	Boothbay	Damariscove I	65-280	\$1,973,500
	Boothbay Harbor	Fisherman	65-274	\$1,749,100
	Bristol	Haddock	65-200	\$16,500
	Damariscotta	Hog I	65-109	\$73,600
	South Bristol	Thread of Life	65-258	N/A
	Southport	Green I	65-423	\$367,800
Lincoln Total				\$4,180,500
Sagadahoc	Bath	Crawford I	73-072	\$109,800
		Stoney	73-065	Eagle Island > 200
	Georgetown	Sequin I	73-320	Non-Profit Ownership
	Phippsburg	Fuller RK	73-308	N/A
	Topsham	Freyee I (W)	73-030	\$4,000
	Woolwich	Lt Lines	73-090	\$67,400
Thorne I		73-067	\$120,300	
Sagadahoc Total				\$301,500
Waldo	Islesboro	Isleboro	77-012	\$256,150,000
		Ram I	77-045	\$113,750
Waldo Total				\$256,263,750

Table 1C: Alternative C Island Assessed Values

County	Town	Island Name	Ci-Reg	Land & Building Value
Washington	Addison	Big Nash I/Cone	79-626	\$22,400
		Duck Ledge I	79-412	\$4,800
		Flat	79-621	\$8,500
		Hardwood I	79-410	\$199,600
		Lower Birch I	79-742	\$249,900
		Nash	79-627	\$90,700
		Plummer I (W)	79-635	\$147,200
		Ram I	79-623	\$91,000
		The Ladle	79-632	\$1,000
		Toms I (N)	79-610	\$109,700
	Beals	Big Ram I	79-601	\$126,000
		Fisherman	79-694	\$204,000
		French House	79-523	\$29,600
		Mink I	79-679	\$20,000
		Outer Ram I	79-602	\$26,800
		Pig	79-520	\$11,555
	Cutler	Cape Wash I	79-297	\$54,474
		Lt River	79-304	\$104,016
	Eastport	Matthews I	79-128	\$56,000
		Spectacle I	79-132	\$16,000
		Treat I	79-370	\$330,400
	Harrington	Foster I	79-789	\$341,250
		Ripley I	79-778	\$5,000
		Strout I	79-763	\$149,800
		Trafton I	79-909	\$198,050
	Jonesport	Anquilla I	79-574	\$2,205
		Double Shot	79-580	\$1,930
		Lt Spruce	79-481	\$5,775
		Rocque I (Eagle site)	79-475	\$788,300
		Sheep I	79-514	\$10,300
	Machiasport	Bar I	79-291	\$198,700
	ME Unor Terr	Freds I	79-193	\$44,000
		Gooseberry I	79-219	\$16,000
	Milbridge	Bar I	79-820	\$1,738,855
		Pinkham I	79-787	\$319,820
	Pembroke	Sams	59-587	\$10,000
		Wilbur Neck (N)	79-081	\$44,900
	Rocque Bluffs	Fellows I	79-464	\$105,315
		Hope I	79-393	N/A
		LT Ram I	79-462	\$16,041
	Steuben	Bald RK	59-036	N/A
		Eastern I	79-843	\$20,000
		Pop I	79-832	\$21,000
		Sheep I	79-835	\$48,000
	Machias	Yellow Head I	79-290	\$53,200
Washington Total				\$6,042,086
York	Biddeford	Wood	81-015	\$173,800
	Kennebunkport	Folly I	81-101	\$4,800
	Kittery	Appledore I	81-191	\$2,265,900
	Saco	Eagle I	81-010	\$3,500
York Total				\$2,448,000
Grand Total				\$282,387,076